

**BOARD OF ASSESSMENT APPEALS
MINUTES
SEPTEMBER 4, 2013
SALEM TOWN HALL, CONFERENCE ROOM 2**

Members Present: Robert Green, Frank Abetti, Diane Woronik

Meeting called to order at 7:00 PM by Robert Green.

The legal notice was read that was in The Day newspaper on Wednesday August 7, 2013.

The following is the list of appellants and appointment times:

7:00 PM	Henryka Green	411 Forsyth Rd., Salem, CT 06420	860-639-8522
	List Number: 70241	2005 VW Passat	

Henryka Green was sworn in by R. Green.
R. Green recused himself from the hearing.

Appellant claim:

- Assessment doesn't account for excess (high) mileage.

Henryka Green stated there was high milage on the vehicle.

Submitted by appellant per NADA 10/2012: Clean Retail \$10,875 – Milage (192,000) = Market Value \$7,325. Assessed Value \$5,146 x 70% = \$154.89.

The Appellant will be notified by mail of the Board's decision.

7:15 PM	Joseph Sullivan	46 Rathbun Hill Rd., Salem, CT 06420	860-682-0314
	List Number: 190447	2009 Horse Trailer	

Appellant claim:

- Incorrect assessment & vehicle information.

Joseph Sullivan was sworn in by R. Green.

The trailer was purchased in 2008 for \$19,000. The Salem Assessor's office had always adjusted the rate in the past, but was told this year to go to the Board of Assessment Appeals. It was stated no dressing room is in the trailer. Pictures and paperwork were presented to the BAA.

R. Green did research on the trailer. He found a 2008 trailer for \$14,232; and a 2002 trailer for \$13,000.

The tax bill was presented to the Board.

R. Green stated the assessment values are issued from Hartford. This will always have a recurring problem.

Discussion took place on past adjustments by the Assessor's office.

The Appellant stated if they were to sell the trailer now, they would ask between \$14,000 to \$15,000.

The Appellant will be notified by mail of the Board's decision.

Discussion took place on the assessed value and market value of the trailer.

It was decided to take \$1530 off from last year's value. \$13770 market value; \$ 9639 grand list value.

7:30 PM **Paula Hansen** **82 Forest Dr., Salem, CT 06420** **860-639-4810**
List Number: 80029 **1988 Toyota Celica**

Paula Hansen was sworn in by R. Green

Appellant claim:

- Overestimated assessed value – way over.

Tax bills were presented to the BAA. The car was recently sold for \$500. 00.

Past tax bills were presented; R. Green explained why a jump in value happened in 2011 due to used cars not being available.

The appellant informed the Board the vehicle was in poor condition: floorboards were rusted, need a new muffler and brakes, the heat didn't work, it still could be driven.

\$3640 was the assessment in 2012. Pictures were presented.

For the 1993 model of the same car, the rough trade in value was \$700.00. Clean retail was \$2700.

1993 two door Celica was used for the baseline; rough trade-in is \$375.00. Average trade in is \$875.00.

Discussion took place on how the value would be given by the appellant.

The Board stated the 1993 figures would give them a starting point. The starting figure would be the average retail of \$875.00 and discount the five additional years. The assessed value would be 70% of that value.

The Appellant will be notified by mail of the Board's decision.

8:00 PM Audra & Michael Moore 3 Old Colchester Rd., Salem, CT 06420 860-859-1145
List Number: 13045 2005 Dodge Caravan

Audra Moore was sworn in by R. Green.
It was explained to the appellant the clean retail value is used by the Assessor.

Appellant claim:

- Vehicle not the assessment stated.

There is body damage to the vehicle in back, electrical damage (auto door unlock does not work on passenger back door).

Current mileage 111,584 (111584 divided by 8 = 13948 approximately per year).

Clean retail value is \$6500.

The Appellant will be notified by mail of the Board's decision.

8:15 PM Audra & Michael Moore 3 Old Colchester Rd., Salem, CT 06420 860-859-1145
List Number: 130346 2010 Ford Focus

Appellant claim:

- Vehicle not the assessment stated.

The assessed value is \$9240 divided by .7 will be the market value. Clean Retail Market value is \$13200.

For a sedan four door SE the clean retail is \$12625 per the NADA.

The condition of the car was discussed. Current mileage is 49316. Approximately 16000 per year divided by 12 = 1333 x 9 = 11997. $49316 - 11997 = 37319$ approximate miles in October 2012.

R. Green informed the appellant that the values given would only be good for the current year.

The Appellant will be notified by mail of the Board's decision.

The Board discussed:

Hansen - \$673 for assessed value. (5% every year taken off from \$870 average trade in for 1993.
 $\$673 \times .7 = 471$ (\$470 for the assessed value)

Green - \$5150

Moore - New assessment on the Focus will be \$8840 ($\$12635 \times .70$)

Caravan - Discussion took place on clean retail versus average retail.

Difference between the average trade in and the clean trade in $\$700$ divide by $16.6\% = \$1083$. $\$6500 - \$1083 = \$5420$ market value $\times 70\% = \$3794$ (\$3790 assessed value).

The hearing adjourned at 9:15 PM.

Respectfully submitted,
Diane Weston
Recording Secretary